

2. (Amended) The animal excretions treating material as set forth in claim 1, wherein the fibers constituting the skin layer are short fibers having a mean fiber length in a range of 0.02 to 1 mm.

4. (Amended) The animal excretions treating material as set forth in claim 1, wherein the composition of the skin layer is in a ratio of a starch to fibers [falling between] in a range of 20 to 80 and 80 to 20.

8. (Amended) The animal excretions treating material as set forth in claim 1, which has a bulk density [falling between] in a range of 0.1 and 0.5 g/cm<sup>3</sup>.

9. (Amended) The animal excretions treating material as set forth in claim 1, the particle has a diameter [falling between] in a range of 2 and 20 mm.